GOVERNMENT OF ANDHRA PRADESH
ABSTRACT

Prohibition & Excise Department - Apportionment of revenue realised from sale of IMFL, FL and Beer through A.P. State Beverages Corporation Limited (APSBCL) Outlets / Bars & In-house licences, Remittance of Excise Duty and Discounting mechanism for early payments – Revised procedure – Orders - Issued.

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REVENUE (EXCISE) DEPARTMENT

G.O.Ms.No.294 **Dated:01.10.2020**
Read the following:-

1. G.O.Ms.No.394 Revenue (Excise-II) Dept. dated 21.10.2015
2. Govt. Memo No.31022/1/2018.Exc.II Dt.02.06.2018.
3. G.O.Ms.No.100 Revenue (Excise-II) Dept. dated 31.03.2020.
4. G.O.Ms.No.273 Revenue (Excise) Dept. dated 18.09.2020
5. From the Commissioner of Distilleries & Breweries and the M.D., APSBCL, Vijayawada, Lr.No.APSBCL/F&A/Bank Loan/2019-2020 Dt.01.10.2020.

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O R D E R:-

The Government has taken continuous steps to streamline the process of revenue collection and remittances in order to make revenue collections/remittance significantly simpler, transparent and accountable.

2. The Government has reviewed the present system of collection and remittance in the Prohibition and Excise Department and to improve the systemic efficiency, the following orders are issued in respect of A.P. State Beverages Corporation Limited (APSBCL) Outlets/ Bars & In-house Licences:

APSBCL OUTLETS:

a. The daily sale value realised in each of the APSBCL outlet shall be apportioned at day closure by the shop supervisor utilising APSBCL Software among the following components as per the norms stipulated in the references read above:

Sl. No.	Component
1	Excise Duty (ED)/Countervailing Duty
2	Value Added Tax (VAT)
3	Additional Excise Duty (AED)
4	Retail Excise Tax (RET) – 4% of Issue Price
5	Additional Retail Excise Tax (ARET)
6	Assessment Fee
7	Transfer to APSBCL Bank Account for the components of Basic Price + Rounding off MRP (Addl. Privilege fee) + Rounding off of Issue Price (Spl. Privilege fee) + APSBCL Margin (6% of issue price) + APSBCL Remuneration

P.T.O.

b. The daily sale value shall be remitted by the shop supervisor on the next working day through the tagged SBI Bank branch by way of challan.

c. The aforesaid amount shall be transferred by the concerned bank branch duly utilising SBI Software which is integrated with CFMS Application, to the following Heads of Accounts/Bank Account(s):

Component	HOA Code
ED/Countervailing Duty	00390010300010000000VN
VAT	00400010200060000000VN
AED	00390010500010000000VN
RET	00390010500970000000VN
ARET	00390010500980000000VN
Assessment Fee	00390080000820000000VN
APSBCL Bank A/c	A/c No. 26360200007405 IFSC:BARB0BENVIJ

BARS & IN-HOUSE LICENCES:

d. The invoice value raised by the Bars and In-house licensees shall be apportioned by the APSBCL Software among the following components as per the norms stipulated in the references read above:

Sl. No.	Component
1	Excise Duty (ED)
2	Value Added Tax (VAT)
3	Additional Excise Duty (AED)
4	Additional Retail Excise Tax (ARET) – Bar & In-house
5	Assessment Fee
6	Transfer to APSBCL Bank Account for the components of Basic Price + Rounding off MRP (Addl. Privilege fee) + Rounding off of Issue Price (Spl. Privilege fee) + Privilege fee + APSBCL Remuneration

e. The aforesaid invoice value shall be remitted online by the concerned Bars and In-house licensees using the CFMS Application, to the following Heads of Accounts/Bank Account(s):

Component	HOA Code
ED / Countervailing Duty	00390010300010000000VN
VAT	00400010200060000000VN
AED	00390010500010000000VN
ARET (Bar & In-house)	00390010500980010000VN
Assessment Fee	00390080000820000000VN
APSBCL Bank A/c	A/c No. 26360200007405 IFSC:BARB0BENVIJ

EXCISE DUTY (ED) :

f. Excise Duty (ED) / Countervailing Duty as per the prescribed slabs as mentioned in the reference 1st read above, shall be remitted by the suppliers before dispatch of consignment to the APSBCL Escrow Account No: 26360200007784; IFSC:BARB0BENVIJ by online transfer.

SPECIAL PRIVILEGE FEE and ADDL. PRIVILEGE FEE:

g. The Managing Director (MD), APSBCL shall transfer the Spl. Privilege Fee and Addl. Privilege Fee @5% to the Sports Authority of Andhra Pradesh (SAAP) and @95% to the Chief Minister's Relief Fund (CMRF) through online transfer to their respective bank accounts by 5th of every succeeding month.

SUPPLIER PAYMENT:

h. The MD, APSBCL shall make online payment of the Landed Cost (Basic Price + Excise Duty / Countervailing Duty) to the IMFL/Beer Suppliers from the APSBCL Bank Account to the concerned supplier's bank account on a daily basis as per the following discounting mechanism for early payments:

Discount %	Payment periodicity
3%	Within 2 working days after date of sale
2.5%	3 to 5 working days after date of sale
2%	6 to 10 working days after date of sale
1.5%	11 to 15 working days after date of sale
1%	16 to 30 working days after date of sale
0.5%	31 to 45 working days after date of sale
0%	Above 45 working days after date of sale

i. APSBCL is permitted to retain the cash discounts accrued on account of the above discounting mechanism and also the interest earned on Excise Duty (ED) remitted in advance to the APSBCL account for servicing the Loan(s) availed by APSBCL.

3. In case of short fall in meeting the expenditure towards retailing operations of APSBCL, the Government will provide necessary support.

4. The above orders shall come into force from 1st October 2020.

5. The Commissioner of Prohibition & Excise and the Commissioner of Distilleries and Breweries & Managing Director, A.P. State Beverages Corporation Limited shall take further necessary action accordingly in the matter.

6. This order issues with the concurrence of the Finance Department.

(BY ORDER AND IN THE NAME OF THE GOVERNOR OF ANDHRA PRADESH)

Dr. RAJAT BHARGAVA
SPECIAL CHIEF SECRETARY TO GOVERNMENT

To
The Commissioner of Prohibition & Excise, A.P., Vijayawada.
The Commissioner of Distilleries and Breweries & Managing Director, A.P. State Beverages Corporation Limited, Vijayawada.

Copy to:
The P.S. to Dy. C.M. (Excise & CT)
The P.S. to Special Chief Secretary to Govt., Revenue (CT, P&E, R&S).
SF/SC.

// FORWARDED :: BY ORDER //

SECTION OFFICER